

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

Delphi Corporation, et al.	:	Case No. 05-44481 (RDD)
	:	Chapter 11
Debtors.	:	(Jointly Administered)

HEAD ACOUSTICS, INC.'S. RESPONSE TO DEBTORS'
SEVENTH OMNIBUS CLAIMS OBJECTION


Now comes HEAD acoustics, Inc. ("HEAD") of Brighton, MI 48116 for its Response to the Debtors' Seventh Omnibus Claims Objection dated January 12, 2007. Debtor is objecting to Claim No. 8668 (attached as Exhibit A) in the amount of \$3,890.00.

On August 19, 2005 Debtor entered into a one-year contract for maintenance support of equipment and software with HEAD by the issuance of Purchase Order LPS98456 (attached as Exhibit B) in the amount of \$3,890.00. After transitioning to a new purchasing/accounting system, Debtor re-issued the purchase order as No. 450127897 (attached as Exhibit C). HEAD created invoice #AAAI1329 (attached as Exhibit D) and acknowledged the contract on November 1, 2005 (attached as Exhibit E). HEAD, in good faith, engaged in the delivery of services as requested by the Debtor including providing software update 8.0 (attached as Exhibit F) and technical support (attached as Exhibit G).

Debtors' Basis for Objection is that they "are not owing pursuant to the Debtors' books and records." However, it is precisely those books and records which are at fault and not Claim No. 8668. Debtors' purchase orders (see Exhibits B and C) state that no invoice is required of HEAD and that the order will pay on receipt. The Debtors' purchasing/accounting system requires that the Debtor "receipt" goods and service. Once "receipted" by the Debtor, payment is automatically generated based on payment terms. However, Debtor failed to "receipt" the contract and payment was never issued. Efforts by HEAD to elicit Debtors' cooperation to rectify their books and records were unsuccessful (attached as Exhibit H).

HEAD contests the Objection of the Debtor and requests the Court to allow Claim No. 8668 in the amount of \$3,890.00.

Respectfully submitted,



Michael Stephan, President
HEAD acoustics, Inc.
6964 Kensington Road
Brighton, MI 48116
248-486-0099

CERTIFICATE OF SERVICE

A copy of Response was mailed on this 6th day of February, 2007 to:

Delphi Corporation
Attn: General Counsel
5725 Delphi Drive
Troy, MI 48098

Skadden, Arps, Slate, Meagher & Flom LLP
Attn: John Wm. Butler, Jr., John K. Lyons, and
Randall G. Reese
333 W. Wacker Drive
Suite 2100
Chicago, IL 60606


Michael Stephan

FORM B10 (Official Form 10) (04/05)

UNITED STATES BANKRUPTCY COURT <u>Southern</u> DISTRICT OF <u>New York</u>		PROOF OF CLAIM
Name of Debtor Delphi Automotive Systems LLC		Case Number 05-44640
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): HEAD acoustics, Inc.		COPY
Name and address where notices should be sent: HEAD acoustics, Inc. 6964 Kensington Rd. Brighton, MI 48116		
Telephone number:		
Account or other number by which creditor identifies debtor:		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
		THIS SPACE IS FOR COURT USE ONLY
1. Basis for Claim		
<input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Lent <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ <div style="text-align: center;">(date) (date)</div>
2. Date debt was incurred: September 26, 2005		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: \$ 3,890.00		
(unsecured) (secured) (priority) (Total)		
If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.		
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim		7. Unsecured Priority Claim
<input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		<input type="checkbox"/> Check this box if you have an unsecured priority claim. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____): _____ <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to debts commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/03. Pub. L. 109-8.</small>
6. Unsecured Nonpriority Claim \$ _____		
<input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS SPACE IS FOR COURT USE ONLY
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date 6/23/2006	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): Michael Stephan President	

DELPHI

DELPHI AUTOMOTIVE SYSTEMS
HARRISON THERMAL SYSTEMS
200 UPPER MOUNTAIN RD.
LOCKPORT 14094-1896 NY
14094

SHIP TO:

DELPHI THERMAL SYSTEMS
DIVISIONAL HEADQUARTERS
1401 CROOKS RD.
TROY, MI
48084

US

**PURCHASE
ORDER**

PAGE 1

LPS98456

VENDOR NUMBER 61-650-7430
HEAD ACOUSTICS INC
6964 KENSINGTON RD
BRIGHTON MI
48116

INVOICE TO:

DELPHI AUTOMOTIVE SYSTEMS
*****PAY ON RECEIPT*****
*****NO INVOICE REQUIRED*****
CUST SERVICE DIAL 248-874-4636
FLINT MI
48501-1550

US

THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKING SLIPS, PACKAGES AND BILLS OF LADING

(2) COPIES OF YOUR PACKING SLIP MUST ACCOMPANY EACH SHIPMENT. ITEM IDENTIFICATION NUMBERS MUST BE SHOWN ON PACKING SLIPS AND INVOICES.

INVOICE ATTN: ACCOUNTS PAYABLE
DO NOT DECLARE VALUATION OF EXPRESS SHIPMENTS OR INSURE PARCEL POST.

ORDER DATE 08/19/05	PHONE: 716-439-2462
ALTERATION ISSUE DATE	J. KIRCHGRABER BUYER
ALTERATION EFFECTIVE DATE	BS BUYER
PURCHASING AGENT	

THIS ORDER IS NOT BINDING UNTIL ACCEPTED. ACCEPTANCE SHOULD BE INDICATED ON ACKNOWLEDGEMENT COPY WHICH SHOULD BE RETURNED TO DELPHI.
ON THE REVERSE SIDE HERE OF ARE THE TERMS AND CONDITIONS TO WHICH BUYER AGREES BY ACCEPTANCE OF THIS ORDER.
THIS ORDER, INCLUDING THE TERMS AND CONDITIONS ON THE FACE AND REVERSE SIDE HEREOF, CONTAINS THE COMPLETE AND FINAL AGREEMENT BETWEEN BUYER AND SELLER AND NO OTHER AGREEMENT IN ANY WAY. ACCEPTING ANY OF SAID TERMS AND CONDITIONS WILL BE BINDING UPON THE BUYER UNLESS MADE IN WRITING AND SIGNED BY BUYER'S AUTHORIZED REPRESENTATIVE.
IF GOVERNMENT CONTRACT NUMBER IS SHOWN HEREON, ADDITIONAL TERMS AND CONDITIONS ATTACHED HEREON TO APPLY.

PAYMENT TERMS			F.O.B.		DESTINATION UNLESS OTHERWISE INDICATED		SHIP VIA			
NET			2ND DAY OF 2ND MONTH		SP		RED STAR EXPRESS LINES			
ITEM SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NUMBER	MOUN NAME	DESCRIPTION	RPO NUMBER	DATE REQUIRED	TAX CODE (%)	BASE UNIT PRICE	PRICE MULTIPLE	UNIT OF MEASURE
00001	3890	PR725414 001		THIS ORDER IS LISTED IN THE FOLLOWING CURRENCY USD DOLLAR (UNITED STATES) 09/02/05 D 0.00% MAINTENANCE AGREEMENT FOR SUPPORT OF ARTEMIS SYSTEM, SQUADRIGA AND HEADSET (ASSET #10009050) WHO ORDERED: LITZ 248-655-8702 THIS ORDER WILL PAY ON RECEIPT. PLEASE DO NOT SEND AN INVOICE UNLESS THIS IS THE FIRST PAY ON RECEIPT ORDER YOU RECEIVED FROM US. THIS IS NOT A C.O.D. ORDER, BUT AN INVOICELESS SYSTEM WHICH GENERATES PAYMENT BASED ON MATERIAL RECEIPT. QUESTIONS CALL DISBURSEMENT SERVICES 248-874-4636. IF P.O. IS IN ERROR, CONTACT BUYER BEFORE PROCEEDING. --IF YOUR COMPANY'S AFFILIATE IS EXPECTING PAYMENT FOR THIS ORDER, PLEASE ADVISE THE DELPHI BUYER TO CANCEL AND REISSUE THE ORDER TO THE AFFILIATE. -ALL PACKING SLIPS MUST SHOW THE ABOVE P.O. #, CORRESPONDING ITEM CODE/AND OR PART NUMBER, AND THE ASSIGNED RELEASE NUMBER, IF APPLICABLE. ----- IF ITEM(S) ARE UNDER 40 LBS., AND TOTAL SHIPMENT IS LESS THAN 150 LBS.-SHIP UPS CONSIGNEE ANY QUESTIONS ON FREIGHT CONTACT 248-655-0901 (J.FINK) -----				1.0000		UNIT

EXHIBIT B

8/28/05-fmk & JTD

DELPHI

DELPHI AUTOMOTIVE SYSTEMS
HARRISON THERMAL SYSTEMS
200 UPPER MOUNTAIN RD.
LOCKPORT 14094-1896 NY
14094

SHIP TO:

US

DELPHI THERMAL & INTERIOR
DIVISIONAL HEADQUARTERS
1401 CROOKS RD.
TROY, MI
48084

US

**PURCHASE
ORDER**

PAGE 2

LPS98456

THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKING SLIPS, PACKAGES AND BILLS OF LADING

(2) COPIES OF YOUR PACKING SLIP MUST ACCOMPANY EACH SHIPMENT. ITEM IDENTIFICATION NUMBERS MUST BE SHOWN ON PACKING SLIPS AND INVOICES.

INVOICE ATTN: ACCOUNTS PAYABLE
DO NOT DECLARE VALUATION OF EXPRESS SHIPMENTS OR INSURE PARCEL POST.

VENDOR NUMBER 61-650-7430
HEAD ACOUSTICS INC
6964 KENSINGTON RD
BRIGHTON MI
48116

INVOICE TO:

DELPHI AUTOMOTIVE SYSTEMS
*****PAY ON RECEIPT*****
*****NO INVOICE REQUIRED*****
CUST SERVICE DIAL 248-874-4636
FLINT MI
48501-1550

US

THIS ORDER IS NOT BINDING UNTIL ACCEPTED. ACCEPTANCE SHOULD BE INDICATED ON ACKNOWLEDGEMENT COPY WHICH SHOULD BE RETURNED TO BUYER.
ON THE REVERSE SIDE HEREOF ARE THE TERMS AND CONDITIONS TO WHICH SELLER AGREES BY ACCEPTANCE OF THIS ORDER.
THIS ORDER, INCLUDING THE TERMS AND CONDITIONS ON THE REVERSE SIDE HEREOF, CONTAINS THE COMPLETE AND FINAL AGREEMENT BETWEEN BUYER AND SELLER AND NO OTHER AGREEMENT IN ANY WAY MODIFYING ANY OF THE TERMS AND CONDITIONS WILL BE BINDING UPON THE BUYER UNLESS MADE IN WRITING AND SIGNED BY BUYER'S AUTHORIZED REPRESENTATIVE.
IF DISCREPANCY CONTRACT NUMBER IS SELLER'S PERSONAL, ADDITIONAL TERMS AND CONDITIONS ATTACHED HERETO APPLY.

ORDER DATE	PHONE: 716-439-2462
08/19/05	J. KIRCHGRABER
ALTERNATION REQUEST DATE	BS BUYER
ALTERNATION EFFECTIVE DATE	
	PURCHASING AGENT

PAYMENT TERMS			F.O.B.		DESTINATION UNLESS OTHERWISE INDICATED		SHIP VIA			
NET			2ND DAY OF 2ND MONTH		SP		RED STAR EXPRESS LINES			
ITEM SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NUMBER	ITEM NAME	DESCRIPTION	REF. NUMBER	DATE REQUIRED	TAX CODE /%	BASE UNIT PRICE	PRICE MULTIPLE	UNIT OF MEASURE
			SUPPLIERS ARE EXPECTED TO MEET ALL REQUIREMENTS DETAILED IN THE DELPHI GLOBAL PURCHASING SUPPLIER GUIDELINES AND REFERENCE DOCUMENTS. THESE GUIDELINES & DOCUMENTS ARE AVAILABLE ON THE DELPHI SYSTEMS WEBSITE, WWW.DELPHI.COM -BY CLICKING ON "SUPPLIERS" IN THE HEADER ----- NO CHEMICAL SHALL BE BROUGHT ONSITE FOR DEMONSTRATION EXPERIMENTAL, TRIAL, OR EVALUATION PURPOSES, OR FOR FULL USAGE, WITHOUT PRIOR APPROVAL OF DELPHI THERMAL & INTERIOR'S HAZARDOUS MATERIALS REVIEW COMMITTEE. IT IS SUPPLIER'S/CONTRACTOR'S RESPONSIBILITY TO ENSURE THAT THE EMPLOYEE HAS OBTAINED A CHEMICAL USE APPROVAL (CUA#) PRIOR TO BRINGING ANY CHEMICAL ONSITE YOU CAN VIEW PAYMENT STATUS ONLINE USING E-DACOR. LOGON TO THE DELPHI SUPPLIER PORTAL AT HTTP://DELPHI.COVISINT.COM FOR FREE REGISTRATION. CLICK ON THE REGISTRATION TAB, GO TO REGISTRATION TIMING AND CLICK ON "CLICK ON HERE TO REQUEST AN IMMEDIATE CONTACT FOR YOUR BUSINESS", FILL OUT THE FORM AND FOLLOW THE INSTRUCTIONS. THE GENERAL TERMS AND CONDITIONS THAT APPEAR ON THE REVERSE SIDE OF THIS PURCHASE ORDER ARE NULL AND VOID AND REPLACED BY DELPHI'S GENERAL TERMS AND CONDITIONS							

EXHIBIT B

DELPHI

DELPHI AUTOMOTIVE SYSTEMS
HARRISON THERMAL SYSTEMS
200 UPPER MOUNTAIN RD.
LOCKPORT 14094-1896 NY
14094

SHIP TO:

US

DELPHI THERMAL & INTERIOR
DIVISIONAL HEADQUARTERS
1401 CROOKS RD.
TROY, MI
48084

US

**PURCHASE
ORDER**

PAGE 3

LPS98456

THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKING SLIPS
PACKAGES AND BILLS OF LADING(3) COPIES OF YOUR PACKING SLIP MUST ACCOMPANY EACH SHIPMENT.
ITEM IDENTIFICATION NUMBER(S) MUST BE SHOWN ON PACKING SLIPS AND
INVOICES.INVOICE ATTN: ACCOUNTS PAYABLE
DO NOT DECLARE VALUATION OF EXPRESS SHIPMENTS OR INSURE PARCEL
POST.

VENDOR NUMBER 61-650-7430
HEAD ACOUSTICS INC
6964 KENSINGTON RD
BRIGHTON MI
48116

INVOICE TO:

DELPHI AUTOMOTIVE SYSTEMS
*****PAY ON RECEIPT*****
*****NO INVOICE REQUIRED*****
CUST SERVICE DIAL 248-874-4636
FLINT MI
48501-1550

US

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WHICH SHOULD BE RETURNED TO BUYER.
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OF THIS ORDER.
THIS ORDER, INCLUDING THE TERMS AND CONDITIONS ON THE FACE AND REVERSE SIDE HEREOF, CONTAINS THE
COMPLETE AND FINAL AGREEMENT BETWEEN BUYER AND SELLER AND NO OTHER AGREEMENT IN ANY WAY
SUSCEPTIBLE TO ANY OF SAID TERMS AND CONDITIONS WILL BE BINDING UPON THE BUYER UNLESS MADE IN WRITING AND
SIGNED BY BUYER'S AUTHORIZED REPRESENTATIVE.
IF GOVERNMENT CONTRACT NUMBER IS SHOWN HEREON, ADDITIONAL TERMS AND CONDITIONS ATTACHED
HEREIN TO APPLY.

ORDER DATE	PHONE: 716-439-2462
08/19/05	J. KIRCHGRABER
ALTERATION/ISSUE DATE	BS BUYER
ALTERATION EFFECTIVE DATE	
	PURCHASING AGENT

PAYMENT TERMS

NET 2ND DAY OF 2ND MONTH

F.O.B.

DESTINATION UNLESS OTHERWISE INDICATED

SHIP VIA

RED STAR EXPRESS LINES

ITEM SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NUMBER	QUANTITY ORDERED	DESCRIPTION	RFD NUMBER	DATE REQUIRED	TAX CODE / N	BASE UNIT PRICE	PRICE MULTIPLE	UNIT OF MEASURE
				DATED MARCH 2004 FOUND ON WWW.DELPHI.COM/SUPPLIERS.						
				SELLER ACKNOWLEDGES AND AGREES THAT BUYER'S GENERAL TERMS AND CONDITIONS ARE INCORPORATED IN, AND A PART OF, THIS CONTRACT AND EACH PURCHASE ORDER, RELEASE, REQUISITION, WORK ORDER, SHIPPING INSTRUCTION, SPECIFICATION AND OTHER DOCUMENT ISSUED BY BUYER OR ACCEPTED IN WRITING BY BUYER, WHETHER EXPRESSED IN WRITTEN FORM OR BY ELECTRONIC DATA INTERCHANGE, RELATING TO THE GOODS AND/OR SERVICES TO BE PROVIDED BY SELLER PURSUANT TO THIS CONTRACT (SUCH DOCUMENTS ARE COLLECTIVELY REFERRED TO AS THIS "CONTRACT"). A COPY OF BUYER'S GENERAL TERMS AND CONDITIONS IS AVAILABLE UPON WRITTEN REQUEST TO BUYER OR VIA THE INTERNET AT DELPHI'S WEBSITE, DELPHI.COM SELLER ACKNOWLEDGES AND AGREES THAT IT HAS READ AND UNDERSTANDS BUYER'S GENERAL TERMS AND CONDITIONS. IF SELLER ACCEPT THIS CONTRACT IN WRITING OR						

DELPHI

DELPHI AUTOMOTIVE SYSTEMS
HARRISON THERMAL SYSTEMS
200 UPPER MOUNTAIN RD.
LOCKPORT 14094-1896 NY
14094

SHIP TO:

DELPHI THERMAL & INTERIOR
DIVISIONAL HEADQUARTERS
1401 CROOKS RD.
TROY, MI
48084

US

**PURCHASE
ORDER**

PAGE 4

LPS98456

THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKING SLIPS
PACKAGES AND BILLS OF LADING(2) COPIES OF YOUR PACKING SLIP MUST ACCOMPANY EACH SHIPMENT.
ITEM IDENTIFICATION NUMBERS MUST BE SHOWN ON PACKING SLIPS AND
INVOICES.INVOICE ATTN: ACCOUNTS PAYABLE
DO NOT DECLARE VALUATION OF EXPRESS SHIPMENTS OR INSURE PARCEL
POST.

VENDOR NUMBER 61-650-7430
HEAD ACOUSTICS INC
6964 KENSINGTON RD
BRIGHTON MI
48116

INVOICE TO:

DELPHI AUTOMOTIVE SYSTEMS
*****PAY ON RECEIPT*****
*****NO INVOICE REQUIRED*****
CUST SERVICE DIAL 248-874-4636
FLINT MI
48501-1550

US

THIS ORDER IS NOT BINDING UNTIL ACCEPTED. ACCEPTANCE SHOULD BE RECEIVED ON ACKNOWLEDGEMENT COPY
WHICH SHOULD BE RETURNED TO BUYER.
ON THE INVOICE SIDE HEREOF ARE THE TERMS AND CONDITIONS TO WHICH BUYER AGREES BY ACCEPTANCE
OF THIS ORDER.
THIS ORDER, INCLUDING THE TERMS AND CONDITIONS ON THE FACE AND REVERSE SIDE HEREOF, CONTAINS THE
COMPLETE AND FINAL AGREEMENT BETWEEN BUYER AND SELLER AND NO OTHER AGREEMENT IN ANY WAY
MODIFYING ANY OF SAID TERMS AND CONDITIONS WILL BE BINDING UPON THE BUYER UNLESS MADE IN WRITING AND
SIGNED BY BUYER'S AUTHORIZED REPRESENTATIVE.
IF GOVERNMENT CONTRACT NUMBER IS SHOWN HEREON, ADDITIONAL TERMS AND CONDITIONS ATTACHED
HEREIN APPLY.

ORDER DATE	PHONE: 716-439-2462
08/19/05	J. KIRCHGRABER
ALTERNATION ISSUE DATE	BS BUYER
ALTERNATION EFFECTIVE DATE	
	PURCHASING AGENT

PAYMENT TERMS		F.O.B.		SHIP VIA					
NET		2ND DAY OF 2ND MONTH		SP					
RED STAR EXPRESS LINES									
ITEM SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NUMBER	QUANTITY	DESCRIPTION	DATE REQUIRED	TAX CODE / %	BASE UNIT PRICE	PRICE MULTIPLE	UNIT OF MEASURE
				COMMENCES ANY OF THE WORK OR SERVICES WHICH ARE THE SUBJECT OF THIS CONTRACT, SELLER WILL BE DEEMED TO HAVE ACCEPTED THIS CONTRACT AND BUYER'S GENERAL TERMS AND CONDITIONS IN THEIR ENTIRETY WITHOUT MODIFICATION. ANY ADDITIONS TO, CHANGES IN, MODIFICATIONS OF, OR REVISIONS OF THIS CONTRACT (INCLUDING BUYER'S GENERAL TERMS AND CONDITIONS) WHICH SELLER PROPOSES WILL BE DEEMED TO BE REJECTED BY BUYER EXCEPT TO THE EXTENT THAT BUYER EXPRESSLY AGREES TO ACCEPT ANY SUCH PROPOSALS IN WRITING.					
				TERMS AND CONDITIONS SEPTEMBER 2004, APPLY OF WHICH SUPPLIER HAS RECEIVED A COPY.					

EXHIBIT B

DELPHI

EXHIBIT C

Delphi Thermal and Interior

Page 1 of 4

Buyer:

DELPHI
THERMAL & INTERIOR SYSTEMS
1401 CROOKS ROAD
TROY MI 48084

Deliver to:

DELPHI T & I TROY (HQ/ENG)
1401 Crooks Road
TROY MI 48084

HEAD ACOUSTICS INC
6964 KENSINGTON RD
BRIGHTON MI 48116

PO Number

450127897

Date Issued

04-Sep-2005

Version

24-Jun-2006 01:13:14 EST

Delivery date: 06-SEP-2005

Vendor No: 1015587

DUNS No: 616507430

Payment settled on 2nd, 2nd Month

00010

3,890.000 J601 DELPHI T & I TROY (HQ/ENG)

MAINTENANCE AGREEMENT FOR SUPPORT OF

Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value
06-SEP-2005	3,890.000	1.00	1	EA	3,890.00
				USD	3,890.00

*** Item reactivated

USD

3,890.00

IMPORTANT NOTICE TO SUPPLIERS:

PLEASE COMPLY STRICTLY WITH DELPHI'S ENVIRONMENTAL REQUIREMENTS AS STATED IN THE ENVIRONMENTAL REQUIREMENTS

Purchasing Contact: Kirchgraber, John

Phone: 716-439-2462

Fax: 716-439-2216

Contact Address:

1401 Crooks Road,
TROY MI 48084

Date and Time Printed: 24-Jun-2006 01:13:14 EST

DELPHI

Delphi Thermal and Interior

Page 2 of 4

HEAD ACOUSTICS INC
6964 KENSINGTON RD
BRIGHTON MI 48116

PO Number Date Issued
450127897 04-Sep-2005
Version
24-Jun-2006 01:13:14 EST

FOR CONTRACTORS / SUPPLIERS / VENDORS. A COPY OF THE ENVIRONMENTAL REQUIREMENTS IS AVAILABLE UPON WRITTEN REQUEST TO THE BUYER.

Delphi requires 100% on time delivery performance from suppliers. If you anticipate problems in delivering materials and/or completing services by the date specified on the Buyer's purchase order, the Delphi Buyer should be notified immediately.

Restricted, toxic, and hazardous materials - Suppliers are required to comply with current governmental and safety constraints on restricted, toxic and hazardous materials, as well as environmental, electrical and electromagnetic considerations applicable to the country of manufacture and sale. This relates to both the salable product and the manufacturing processes. (Refer also to Terms and Conditions No. 8 "Ingredients Disclosure and Special Warnings Instructions"). Commencement of any work or service under this order shall constitute seller's acceptance of these responsibilities. If you do not accept these responsibilities, please contact the appropriate Delphi's Buyer.

Seller acknowledges and agrees that Buyer's General Terms and Conditions and Delphi Customer Specific Requirements are incorporated in, and a part of, this contract and each purchase order, release, requisition, work order, shipping instruction, specification and other document issued by Buyer or accepted in writing by Buyer, whether expressed in written form or by electronic data interchange, relating to the goods and/or services to be provided by Seller pursuant to this contract (such documents are collectively referred to as this "Contract"). A copy of Buyer's General Terms and Conditions and Delphi Customer Specific Requirements are available upon written request to Buyer or via the internet at Delphi's website, delphi.com. Seller acknowledges and agrees that it has read and understands Buyer's General Terms and Conditions and Delphi Customer Specific Requirements. If Seller accepts this Contract in writing or commences any of the work or services which are the subject of this Contract, Seller will be deemed to have accepted this Contract and Buyer's General Terms and Conditions and Delphi Customer Specific Requirements in their entirety without modification. Any additions to, changes in, modifications of, or revisions of this Contract (including Buyer's General Terms and Conditions and Delphi Customer Specific Requirements) which Seller proposes will be deemed to be rejected by Buyer except to the extent that Buyer expressly agrees to accept any such proposals in writing.

All wood packaging must be compliant with the International Standard Phytosanitary Measure #15 in the treatment of wood packaging material. Please reference the "Requirements for the treatment of wood packaging materials" section of the Supplier Community Portal found on www.delphi.com for further details.

Title to goods shall transfer from seller to buyer upon arrival at buyer's consuming plant.

This Contract replaces previous contract # LPS98456.

THIS ORDER WILL PAY ON RECEIPT. PLEASE DO NOT SEND AN INVOICE UNLESS THIS IS THE FIRST PAY ON RECEIPT ORDER YOU RECEIVED FROM US. THIS IS NOT A C.O.D. ORDER, BUT AN INVOICELESS SYSTEM WHICH GENERATES PAYMENT BASED ON MATERIAL RECEIPT. QUESTIONS CALL DISBURSEMENT SERVICES 248-874-4636.

IF P.O. IS IN ERROR, CONTACT BUYER BEFORE PROCEEDING.
-IF YOUR COMPANY'S AFFILIATE IS EXPECTING PAYMENT FOR THIS ORDER, PLEASE ADVISE THE DELPHI BUYER TO CANCEL AND REISSUE THE ORDER TO THE AFFILIATE.

DELPHI

Delphi Thermal and Interior

Page 3 of 4

HEAD ACOUSTICS INC
6964 KENSINGTON RD
BRIGHTON MI 48116

PO Number Date Issued
450127897 04-Sep-2005
Version
24-Jun-2006 01:13:14 EST

ALL PACKING SLIPS MUST SHOW THE ABOVE P.O. #,
CORRESPONDING ITEM CODE/AND OR PART NUMBER, AND
THE ASSIGNED RELEASE NUMBER, IF APPLICABLE.

IF ITEM(S) ARE UNDER 40 LBS., AND TOTAL SHIPMENT IS
LESS THAN 150 LBS.-SHIP UPS CONSIGNEE
ANY QUESTIONS ON FREIGHT CONTACT 248-655-0901(J.FINK)

SUPPLIERS ARE EXPECTED TO MEET ALL REQUIREMENTS
DETAILED IN THE DELPHI GLOBAL PURCHASING SUPPLIER
GUIDELINES AND REFERENCE DOCUMENTS. THESE GUIDELINES
& DOCUMENTS ARE AVAILABLE ON THE DELPHI SYSTEMS
WEBSITE, WWW.DELPHI.COM -BY CLICKING ON "SUPPLIERS"
IN THE HEADER

NO CHEMICAL SHALL BE BROUGHT ONSITE FOR DEMONSTRATION
EXPERIMENTAL, TRIAL, OR EVALUATION PURPOSES, OR FOR
FULL USAGE, WITHOUT PRIOR APPROVAL OF DELPHI THERMAL
& INTERIOR'S HAZARDOUS MATERIALS REVIEW COMMITTEE.
IT IS SUPPLIER'S/CONTRACTOR'S RESPONSIBILITY TO
ENSURE THAT THE EMPLOYEE HAS OBTAINED A CHEMICAL USE
APPROVAL (CUA#) PRIOR TO BRINGING ANY CHEMICAL ONSITE
YOU CAN VIEW PAYMENT STATUS ONLINE USING
E-DACOR. LOGON TO THE DELPHI SUPPLIER PORTAL AT
HTTP://DELPHICOVISINT.COM FOR FREE REGISTRATION.
CLICK ON THE REGISTRATION TAB, GO TO REGISTRATION
TIMING AND CLICK ON "CLICK ON HERE TO REQUEST AN
IMMEDIATE CONTACT FOR YOUR BUSINESS", FILL OUT THE
FORM AND FOLLOW THE INSTRUCTIONS.
THE GENERAL TERMS AND CONDITIONS THAT APPEAR ON THE
REVERSE SIDE OF THIS PURCHASE ORDER ARE NULL AND VOID
AND REPLACED BY DELPHI'S GENERAL TERMS AND CONDITIONS
DATED MARCH 2004 FOUND ON WWW.DELPHI.COM/SUPPLIERS.

SELLER ACKNOWLEDGES AND AGREES THAT BUYER'S GENERAL
TERMS AND CONDITIONS ARE
INCORPORATED IN, AND A PART OF, THIS CONTRACT AND
EACH PURCHASE ORDER,
RELEASE, REQUISITION, WORK ORDER, SHIPPING
INSTRUCTION, SPECIFICATION AND
OTHER DOCUMENT ISSUED BY BUYER OR ACCEPTED IN WRITING
BY BUYER, WHETHER
EXPRESSED IN WRITTEN FORM OR BY ELECTRONIC DATA
INTERCHANGE, RELATING TO THE
GOODS AND/OR SERVICES TO BE PROVIDED BY SELLER
PURSUANT TO THIS CONTRACT

DELPHI

Delphi Thermal and Interior

Page 4 of 4

HEAD ACOUSTICS INC
6964 KENSINGTON RD
BRIGHTON MI 48116

PO Number Date Issued
450127897 04-Sep-2005
Version
24-Jun-2006 01:13:14 EST

(SUCH DOCUMENTS ARE COLLECTIVELY REFERRED TO AS THIS "CONTRACT"). A COPY OF BUYER'S GENERAL TERMS AND CONDITIONS IS AVAILABLE UPON WRITTEN REQUEST TO BUYER OR VIA THE INTERNET AT DELPHI'S WEBSITE, DELPHI.COM SELLER ACKNOWLEDGES AND AGREES THAT IT HAS READ AND UNDERSTANDS BUYER'S GENERAL TERMS AND CONDITIONS. IF SELLER ACCEPT THIS CONTRACT IN WRITING OR COMMENCES ANY OF THE WORK OR SERVICES WHICH ARE THE SUBJECT OF THIS CONTRACT, SELLER WILL BE DEEMED TO HAVE ACCEPTED THIS CONTRACT AND BUYER'S GENERAL TERMS AND CONDITIONS IN THEIR ENTIRETY WITHOUT MODIFICATION. ANY ADDITIONS TO, CHANGES IN, MODIFICATIONS OF, OR REVISIONS OF THIS CONTRACT (INCLUDING BUYER'S GENERAL TERMS AND CONDITIONS) WHICH SELLER PROPOSES WILL BE DEEMED TO BE REJECTED BY BUYER EXCEPT TO THE EXTENT THAT BUYER EXPRESSLY AGREES TO ACCEPT ANY SUCH PROPOSALS IN WRITING. TERMS AND CONDITIONS SEPTEMBER 2004, APPLY OF WHICH SUPPLIER HAS RECEIVED A COPY.

EXHIBIT D



HEAD acoustics, Inc.
6964 Kensington Road
Brighton MI 48116

Tel: (248) 486-0099
Fax: (248) 486-9470

COPY Invoice

Number AAA11329 / 5081
Date 09/26/05
Project No. 269/0906, H-2981

Send To:

Delphi Automotive Systems
*** Pay on Receipt ***
*** No Invoice Required ***
*** for Internal HAI Purposes only ***

Ship To:

Delphi Automotive Systems
Mr. M. R. Litz
1401 Crooks Road
Mail Code 480-009-148
Troy, MI 48064-7106
United States

Revised PO # 450127897

CUSTOMER PO#	Ship Via	Payment Terms
LPS98456	N/A	Net 30 days

Item	Qty	Code	Description	Unit Price	Ext'd Price
		9347	SMA-ATS1 Software Maintenance & Technical Support for Artemis System w/ S/N: 46002084 *Including the following: Basic Analysis Software ATP 01, Artemis Playback Module ATP 03, Artemis Signature Analysis Module ATP 10, Artemis Generator & Editor Module Coverage period: 10/1/2005 - 9/30/2006	\$2,626.00	\$2,626.00
		S1369C	S/N: SQadriga Service & Maintenance Coverage of SQadriga w/ S/N: 13690064 Includes an Annual Certified Calibration Coverage period: 10/1/2005 - 9/30/2006	\$904.00	\$904.00
		S4822C	S/N: BHS Service & Maintenance Coverage of Binaural HEADset w/ S/N: 48220056 Includes an Annual Certified Calibration Coverage period: 10/1/2005 - 9/30/2006	\$360.00	\$360.00
		Calibrations	S/N: To occur at HEAD acoustics' Brighton, MI office. Transportation not included.		

00001 3890

PR725414 001

Sub Total \$3,890.00
Tax \$0.00
Shipping \$0.00
Total (Payable in US Dollars) \$3,890.00

269

HEAD acoustics

November 1, 2005

Mr. M. Litz
Delphi Automotive Systems
1401 Crooks Road
Mail Code 480-009-148
Troy, MI 48064-7106

Ref: Delphi Automotive P.O. # LPS98456

Dear Mr. Litz:

HEAD acoustics is pleased to advise you that a Purchase Order has been received for Extended Service & Maintenance on HEAD acoustics equipment owned by Delphi Automotive Systems:

The following is an Extended Service & Maintenance Agreement confirmation:

Contact: Mr. Michael Litz
Phone: 248/655-8702
Fax:
e-mail: 'michael.r.litz@delphi.com'

The items covered are as outlined below:

ArtemiS	Software Maintenance and Technical Support for ArtemiS System w/ S/N: 46002084 Includes following: Basic Analysis Software ATP 01 ArtemiS Playback Module ATP 03 ArtemiS Signature Analysis Module ATP 10 ArtemiS Generator & Editor Module Coverage period: 10/1/2005 - 9/30/2006
SQuadriga	Service & Maintenance Coverage of SQuadriga w/ S/N: 13690064 Includes an Annual Certified Calibration Coverage period: 10/1/2005 - 9/30/2006
BHS	Service & Maintenance Coverage of Binaural HEADset w/ S/N: 48220056 Includes an Annual Certified Calibration Coverage period: 10/1/2005 - 9/30/2006

Please contact HEAD acoustics, Inc. with any changes /additional information:

Contact (if different from above): _____

Phone # (if different from above): _____

Other discrepancies: _____

HEAD acoustics, Inc.
6964 Kensington Rd.
Brighton, Michigan 48116
Telephone 248/655-8702
Facsimile 248/655-8701

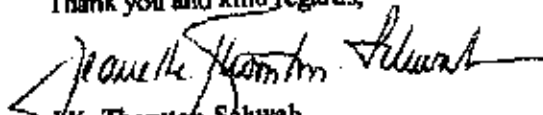


November 1, 2005

Letter to: Mr. M. Litz
Delphi Automotive Systems
Page 2

Please call HEAD acoustics' Arlene Wainwright, at 248/486-0099, Ext. 200 with technical or maintenance questions that you may have concerning the equipment listed above.

Thank you and kind regards,


J.K. Thornton-Schwab

Ref: 269/0906, H-2981

cc: HAI Service Dept.



HEAD acoustics, Inc.
6964 Kensington Road
Brighton MI 48116

Tel: (248) 486-0099
Fax: (248) 486-9470

SHIPPING LIST

Number HAI4882
Date 08/18/06
Project No. NA

Ship To:

Delphi Automotive Systems Corporation
John Lusk
1401 Crooks Road
Mail Code 480-009-148
Troy, MI 48084-7106
United States
Telephone Number: 248-655-8712

CUSTOMER PO#

NA

Ship Via

UPS

Account Manager

NA

Item	Qty	Code	Description	Serial Number
2	1	4647	ATU Artemis Update 8.0.100 each consisting of: 1 ArtemiS 8.0.100 Setup CD 1 Keyfile CD	46003058, 46002084

Please contact us at (248) 486-0099 with any questions or concerns.

Thank you for your order!

Service Report				Service Job # 10317		
Customer	Delphi Automotive Systems		Contact	Alan Marsh		
Telephone			Fax/E-mail			
System	ArtemiS		System S/N	46002084		
Module	Dell Precision		Module S/N	BTRKG31		
Division #	269	H #		Received Date	9/15/2006	
Contract #	269/0906	PO #				
Start Date	9/18/2006	Close Date	9/18/2006			
Assist customer with installing ArtemiS 8 and associated Head software. The customer cannot install our software due to an outdated Windows operating system.				<input checked="" type="checkbox"/> Operational		
				<input checked="" type="checkbox"/> Out of Tolerance		
				<input checked="" type="checkbox"/> Limited		
				<input checked="" type="checkbox"/> Damaged		
				<input checked="" type="checkbox"/> Inoperable		
1. Installed latest Windows updates. 2. Updated the BIOS. 3. Installed all Head software.				Task	Initials	Hours
				Component Check		
				Component Assembly		
				Customer Orientation		
				Burn-In (post)		
				Final Test		
				Task	Initials	Hours
				Inspection		
				Burn-In (pre)		
				Repair	JS	4.00
				3rd Party Repair		
				Burn-In (post)		
				Task	Initials	Hours
				Pretest		
				Calibration		
				3rd Party Calibration		
				Final Test		
Notes:				Limitations:		
<input checked="" type="checkbox"/> No Problem Found				<input checked="" type="checkbox"/> Service Performed Satisfactorily		
<input checked="" type="checkbox"/> Returned with Limitations				Ship Date	9/18/2006	
				Task	Initials	Hours
				Tech Support		
				Sales Support		
				Misc.		
Labor				\$440.00		
Parts				\$0.00		
Calibration						
Travel/Other						
Tech Support				\$0.00		
Subtotal				\$460.00		
Amount Covered by SMA or Warranty				\$460.00		
Amount Due				\$0.00		
HEAD acoustics, Inc. warrants all parts and labor for 90 days. If you have any questions concerning this document, please contact HEAD acoustics, Inc. Service Department at (248) 486-0099.				Task	Initials	Hours
				Incoming Inspection		
				QC		
Service Mgr.				Date	09/18/06	
Technician				Date		
Customer				Date		
				Final Test		



Facsimile Transmission

HEAD acoustics, Inc.
6964 Kensington Rd.
Brighton, MI 48116
Phone: 248.486.0099 X205
Fax: 248.486.9470

TO: Jack Kirchgraber
COMPANY: Delphi FAX PHONE: 716-439-2216
DATE: June 23, 2006
FROM: John Kennedy, Accountant
REGARDING: Invoice
NO. OF PAGES: 2

Jack,

Following is the invoice we discussed for the service and maintenance of equipment for which John Lusk is now the manager (not Mike Litz). I appreciate your efforts to get this invoice approved and scheduled.

A handwritten signature in cursive script, appearing to be 'JL' or 'John Lusk'.